

CERTIFICATE OF SERVICE

I certify under penalty of perjury that, pursuant to 28 U.S.C. §1746, on Wednesday, February 6, 2008, I served the accompanying Objection of The Timken Company and Timken U.S. Corp. to the Debtors' Notice of Assumption and/or Assignment of Executory Contract or Unexpired Lease to Buyers in Connection with Sale of Steering and Halfshaft Business upon all those having appeared in this matter, and in accordance with the rules of this Court.

Dated: New York, New York
February 6, 2008

/s/Amelia J. Crowley
Amelia J. Crowley